

CHAPTER 135

INHERITANCE TAX. APPRAISAL

S. F. 83

AN ACT to repeal sections seventy-three hundred twenty-one (7321) and seventy-three hundred forty-five (7345), code of 1931, and to enact a substitute therefor, relating to appraisal for inheritance tax purposes.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seventy-three hundred twenty-one (7321),
2 code of 1931, is hereby repealed and the following is enacted as a
3 substitute therefor:

4 "Upon the filing of such report the district court shall examine the
5 same together with the papers and files in the case, and if it finds that
6 such estate, in whole or in part, is subject to an inheritance tax it
7 shall endorse its finding thereon, and shall immediately forward a
8 true copy of such report and findings to the treasurer of state."

1 SEC. 2. That section seventy-three hundred forty-five (7345),
2 code of 1931, is hereby repealed and the following is enacted as a
3 substitute therefor:

4 "In all cases where the court finds that said estate is not subject
5 to an inheritance tax he shall enter an order of such finding upon
6 said preliminary inheritance tax report, and no appraisement for in-
7 heritance tax purposes shall be made in that estate."

1 SEC. 3. This act being deemed of immediate importance shall take
2 effect and be in force from and after its publication in the Bloomfield
3 Democrat, a newspaper published in Bloomfield, Iowa, and the Corn-
4 ing Free Press, a newspaper published in Corning, Iowa.

Senate File No. 83. Approved April 24, 1933.

I hereby certify that the foregoing act was published in the Bloomfield Democrat,
April 27, 1933, and the Corning Free Press, May 4, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 136

DEPOSIT OF PUBLIC FUNDS

S. F. 189

AN ACT to amend section seventy-four hundred twenty-d one (7420-d1), code, 1931, relating to deposits of clerks and bailiffs of municipal courts.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seventy-four hundred twenty-d one (7420-
2 d1), code, 1931, is hereby amended by inserting after the comma (,)
3 following the word "sheriff" in line four (4) thereof, the words, "each
4 clerk and bailiff of the municipal court,".

1 SEC. 2. This act is deemed of immediate importance and shall be
2 in force and effect from and after its publication in the.....,
3 a newspaper published in the city of, Iowa,